

Finance and Administration Cabinet STANDARD PROCEDURE	PAGE: 1 OF 4
ISSUED BY: Revenue Executive Management	
EFFECTIVE DATE: 8/20/05	
PROCEDURE # 6.1.3 (formerly KRC procedure #1.5)	
SUBJECT: Certified Public Accountant (CPA) Program	
DISTRIBUTION CODE: A, D	CONTACT: Training Officer, Station #9 (502) 564-2113

I. PURPOSE

Passage of House Bill 546 by the 1994 General Assembly resulted in the amendment of various sections of KRS Chapter 325 relating to the practice of public accountancy in Kentucky, including the number of years and type of experience required for the granting of a certificate of Certified Public Accountant. A plan was developed and ultimately submitted to the State Board of Accountancy in July, 1995 with approval obtained in September, 1995. This plan, entitled "Department of Revenue CPA Certification Program" is available as 7. Forms - 6.1.3/a – Certified Public Accountant (CPA) Program.

The Training Officer in the Office of Field Operations is the coordinator of the program for the Department of Revenue. Any questions concerning the CPA program should be directed to the Training Officer at (502) 564-2113.

II. PROCEDURE

A. Review Course Policy

Employees will be reimbursed up to \$645 for the cost of a CPA review course, if taken while a Department of Revenue employee.

The employee must sit for the examination before the Department of Revenue will approve reimbursement. The cost must be submitted on a travel voucher with receipt of payment and verification in the form of a receipt or statement of examination taken. No grade report is required.

B. Exam Policy

Employees will be reimbursed for the one-time cost of taking the CPA examination after it has been successfully completed.

The employee shall submit the cost on a travel voucher with receipt of payment and grade report for the examination.

NOTE: To qualify for reimbursement, you must be an employee at the time the final part of the examination is passed and an employee at the time of requesting payment.

C. Leave Time

1. Employees wishing to sit for the CPA exam may request to be absent from their work assignment for the number of days required to prepare and sit for the exam. However, leave with pay will be granted only for those days required to

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actually sit for the exam. All other excused time off must be charged to annual leave or compensatory leave. Granting of special examination leave will be limited to seven (7) sittings.

2. The Department of Revenue's CPA Examination Leave Request (7. Forms - 6.1.3/b) is to be completed by employees sitting for the exam. After the form has been signed and approved, a copy of the form will be returned to the employee's branch, section, etc.

D. Exam Travel Expense

Employees will not be reimbursed for travel expenses incurred while sitting for the exam.

E. Awards Night Dinner

The Department of Revenue will reimburse the successful employee and current Department of Revenue CPAs for the cost of attending the awards night dinner. However, no travel expense will be paid and no expenses of a spouse or guest will be paid. The Department of Revenue's CPA's are urged to attend the award night dinners whenever an employee receives a certificate.

F. Serving on Committees

An excellent way to continue the professional growth of our CPAs is through attending professional meetings and serving on committees of the Kentucky Society of CPAs. CPAs in the Department of Revenue are encouraged to serve on the committees of the Society and will be allowed to attend on state time and be reimbursed for travel expenses incurred to attend such committee meetings.

G. Membership Dues – Kentucky Society of CPA's (KSCPA)

Since June 30, 1984, the Department of Revenue has paid membership dues to the Kentucky Society of CPAs (KSCPA) for member staff. Management believes this is one way the Department of Revenue can assist staff with professional development efforts and educational opportunities necessary to function in our changing environment. With that in mind, the policy remains in effect. Expenses such as application fees and voluntary contributions to PAC/PEC do not fall within the definition of membership dues.

NOTE: Membership dues to the KSCPA will not be paid for employees who have not received their certification.

The employee shall submit his annual statement of membership dues to the Office of Field Operations, Station # 9, Training Officer, for payment.

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H. Membership Dues – American Institute of Certified Public Accountants (AICPA)

The Department of Revenue will not pay for membership dues to the American Institute of Certified Public Accountants (AICPA) or for the annual license to practice in the Commonwealth of Kentucky.

I. Continuing Professional Education Hours (CPEs)

1. Continuing professional education hours (CPEs) required by KRS [325.330 \(4\)](#) (a) and Regulation [201 KAR 1:100](#), will be provided in house for all CPA's through Department of Revenue training programs to the extent possible. Due to the additional requirements of the Board, a CPA may be required to secure some CPEs outside the Department of Revenue. Generally, the cost of the CPEs obtained outside the Department of Revenue will be the responsibility of the CPA. However, where a CPA is unable, through no fault of his/her own, to obtain the required hours from in-house programs, reimbursement may be authorized. The time required to attend these outside courses will be granted, as well as any mileage allowance associated with securing outside CPEs, to fulfill the requirements of the Board. If a CPA desires to secure CPEs outside the Department of Revenue in excess of hours needed to fulfill requirements of the Board, the cost will be the responsibility of the CPA.
2. To qualify for reimbursement, a CPA must receive approval from his or her Division Director prior to attending a program and the training must be related to the CPA's job duties. Training outside the Department of Revenue will be secured through the Office of Government Training (OGT), whenever possible.

J. Course Completion Verification

1. **In-House** - The Department of Revenue will provide written verification of completion to all participants attending seminars/schools conducted by the Department of Revenue. Such documentation will identify the course, including the date and place of attendance, the actual classroom hours, and the CPE hour(s) earned.
2. **Outside the Department of Revenue** - Securing documentation for courses/workshops, etc. to attend outside the Department of Revenue is the responsibility of each CPA.

K. Completion of Probation

An employee requesting reimbursement for any expense listed in this policy shall have successfully completed their initial probationary period of employment before any reimbursement request will be approved or a reimbursement check issued by

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the Department of Revenue.

III. FORMS

7. Forms - 6.1.3/a – Certified Public Accountant (CPA) Program

7. Forms - 6.1.3 /b – CPA Examination Leave Request

7. Forms - 6.1.3/c – CPA Certification Program Action Docket

NO STANDARD PROCEDURE MAY BE REVISED BY ADDENDUM, MEMORANDUM OR ANY OTHER MEANS OTHER THAN THOSE SET OUT IN STANDARD PROCEDURE #1.1 ENTITLED "CREATION, REVISION AND RESCISSION OF FINANCE AND ADMINISTRATION CABINET PROCEDURES".

DISTRIBUTION CODES:

**A. Senior Management B. Division Directors C. Branch Managers/Supervisors
D. Cabinet Personnel E. Division Personnel F. Branch Personnel G. Attached Agencies**
